



**THE  
JHARKHAND GAZETTE  
EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

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**No. 238**

**30 Chaitr, 1938 (S)**

**Ranchi, Thursday, 20<sup>th</sup> April, 2017**

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**COMMERCIAL TAXES DEPARTMENT**

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**NOTIFICATION**

**20<sup>th</sup> April, 2017**

**S.O-12 – dated- 20 April, 2017--** In exercise of the powers conferred by the sub-section (1) of Section 57 of the Jharkhand Value Added Tax Act, 2005 (Jharkhand Act, 05, 2006), the Governor of Jharkhand is pleased to exempt the Central Master Canteen of Central Reserve Police Force (CRPF), Group Centre, Sembo, Ranchi from levy and payment of Tax payable on the consumer goods under the said Act in the following manner :

“Sales of any Consumer goods excluding Automobiles & Luxury items like Cosmetics, Electronics Goods, Electrical Goods and all types of Liquors including Foreign Liquors by or to the Central Master Canteen of Central Reserve Police Force (CRPF), Group Centre, Sembo, Ranchi as certified by an officer not below the rank of

a Commanding Officer and required for bonafide use of the members of the "Security Force".

2. Luxury items like Cosmetics, Electronics Goods, Electrical Goods and Automobiles will be taxable @ 5.5%.

This Notification shall be effective from the date of its issuance and shall remain effective till 31 March, 2018 or till such date on which Goods and Services Tax System is implemented, whichever is earlier.

(File No.Va.Kar 1/VAT/Vimukti/02/2013)

By the Order of the Governor of Jharkhand,

**K.K. Khandelwal,**  
Principal Secretary-cum-Commissioner,  
Commercial Taxes Department,  
Jharkhand, Ranchi.

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